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GENERAL ASSEMBLY
Forty-sixth session
Agenda item 24
THE SITUATION IN CAMBODIA

SECURITY COUNCIL
Forty-sixth year

Letter dated 24 September 1991 from the Permanent Representatives of China, France, Indonesia, the Union of Soviet Socialist Republics, the United Kingdom of Great Britain and Northern Ireland and the United States of America to the United Nations addressed to the Secretary-General

We have the honour to transmit herewith the text of the Communiqué of the Co-Chairmen of the Paris Conference on Cambodia and the five permanent members of the United Nations Security Council, issued at the end of their meeting, held in New York, on 20 and 21 September 1991 (see annex).

We should be grateful if you would have the text of this letter and its annex circulated as a document of the General Assembly, under agenda item 24, and of the Security Council.

Co-Chairmen of the Paris Conference on Cambodia:

(Signed) Jean-Bernard MERIMEE
Permanent Representative of
France to the United Nations

(Signed) Nana SUTRESNA
Permanent Representative of
Indonesia to the United Nations

Permanent members of the Security Council:

(Signed) Thomas R. PICKERING
Permanent Representative of the United States of America to the United Nations

(Signed) Jean-Bernard MERIMEE
Permanent Representative of France to the United Nations

(Signed) Yuliy M. VORONTSOV
Permanent Representative of the Union of Soviet Socialist Republics to the United Nations

(Signed) Sir David HANNAY
Permanent Representative of the United Kingdom of Great Britain and Northern Ireland to the United Nations

(Signed) LI Daoyu
Permanent Representative of China to the United Nations

ANNEX

Communiqué

(New York, 21 September 1991)

The five permanent members of the United Nations Security Council and Indonesia met in New York on 20 and 21 September 1991. The representative of the United Nations Secretary-General was also present.

On 20 September, the five and Indonesia held their second meeting with members of the Supreme National Council (SNC) of Cambodia under the chairmanship of Prince Norodom Sihanouk.

The five and Indonesia welcomed the informal meeting of all members of the Paris Conference on Cambodia (PCC), held on 21 September to exchange views on the latest developments in the peace process.

The five and Indonesia noted with satisfaction the decision of the SNC on the issue of the electoral system, which provides for national elections throughout Cambodia on a provincial basis in accordance with a system of proportional representation.

They also welcomed the letter of 20 September from the President of the SNC to the United Nations Secretary-General clarifying further the decision-making process.

They welcome as a further indication of the growing spirit of cooperation within the SNC the decision of all the Cambodian parties to provide the United Nations Secretariat with detailed information on their military forces at an early date to facilitate the process of preparing for the military aspects of the United Nations Transitional Authority in Cambodia (UNTAC).

They hope that the United Nations Secretary-General will shortly be able to submit for the United Nations Security Council's consideration a plan for sending a United Nations good offices mission to Cambodia soon after the comprehensive settlement agreement has been signed.

The five and Indonesia note with special satisfaction that the process of creating a comprehensive settlement agreement for Cambodia seems to have entered its final phase, thus bringing closer to realization the goal of national reconciliation and lasting peace in that country. In that connection, they express the hope that the PCC will be able to reconvene by the end of October.

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Agenda item 46
CONSEQUENCES OF THE IRAQI OCCUPATION OF
AND AGGRESSION AGAINST KUWAIT

SECURITY COUNCIL
Forty-sixth year

Note by the Secretary-General

The Secretary-General has the honour to transmit to the members of the General Assembly and of the Security Council a letter dated 27 September 1991 addressed to him by the Director General of the International Atomic Energy Agency concerning the resolution adopted on 20 September 1991 by the General Conference of the Agency entitled "Iraq's non-compliance with its safeguards obligations" (see annex).

ANNEX

Letter dated 27 September 1991 from the Director General of the International Atomic Energy Agency addressed to the Secretary-General

At its meeting on 12 September 1991 the Board of Governors of the International Atomic Energy Agency took note of the Government of Iraq's further non-compliance with its obligations under its safeguards agreement with the Agency, reaffirmed the requests and demands made in the resolution passed on 18 July 1991 (GOV/2532) and requested the Director General to report this as required by Article XII of the Statute.

Article XII.C of the Agency's Statute and Article III.2 of the Agreement Governing the Relationship between the United Nations and the International Atomic Energy Agency require the Board to report non-compliance with safeguards obligations to the Security Council and General Assembly of the United Nations. I would, therefore, appreciate it if you could bring this action by the Board to the urgent attention of the Security Council and of the General Assembly. A copy of the records of the Board's meeting will be sent to you as soon as they are available.

In accordance with Article VII of the Relationship Agreement, I am at the disposal of the Security Council should the Council so desire.

Further, the Agency's General Conference, at its 341st plenary meeting, on 20 September 1991, adopted resolution GC (XXV)/RES/568 - "Iraq's non-compliance with its safeguards obligations" - in which it, among other things, requested the Director General to report the views of the General Conference to the Secretary-General of the United Nations. A copy of that resolution, adopted by 71 votes to 1, with 7 abstentions, is attached. A copy of the records of the General Conference relating to this issue will be sent to you as soon as they are available.

(Signed) Hans BLIX
Director General

APPENDIX

Iraq's non-compliance with its safeguards obligations

Resolution adopted by the General Conference of the International Atomic Energy Agency at its 341st plenary meeting, on 20 September 1991

The General Conference,

(a) Noting United Nations Security Council resolution 687 (1991) and 707 (1991),

(b) Deploring Iraq's non-compliance with its safeguards obligations with the International Atomic Energy Agency and violation of its obligations under the Treaty on the Non-Proliferation of Nuclear Weapons and Security Council resolution 687 (1991),

(c) Recalling with approval the statements and actions of the Director General and the Board of Governors concerning Iraq's non-compliance with its nuclear non-proliferation obligations, including the Board resolution of 18 July 1991 and the report by the Board to the General Conference dated 13 September 1991,

(d) Deeply concerned by the continuing Iraqi efforts to obstruct implementation of Security Council resolution 687 (1991) and 707 (1991),

1. Supports the above-mentioned actions taken by the Board of Governors;

2. Strongly condemns Iraq's non-compliance with its nuclear non-proliferation obligations, including its safeguards agreements with the International Atomic Energy Agency;

3. Demands that Iraq immediately and fully comply with all of its nuclear non-proliferation obligations;

4. Commends the Director General and his staff for their strenuous efforts in the implementation of Security Council resolutions 687 (1991) and 707 (1991), in particular the detection and destruction or otherwise rendering inoffensive equipment and material which could be used for nuclear weapons;

5. Requests the Director General to report the views of the General Conference to the Secretary-General, and to report to the Board of Governors and to the thirty-sixth General Conference on his efforts to implement Security Council resolutions 687 (1991) and 707 (1991), and decides to remain seized of this issue.

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FINANCIAL REPORTS AND AUDITED FINANCIAL STATEMENTS, AND REPORTS OF THE BOARD OF AUDITORS

Report of the Advisory Committee on Administrative and Budgetary Questions

1. The Advisory Committee on Administrative and Budgetary Questions met with members of the Audit Operations Committee in September 1991 and discussed with them the Board's reports to the General Assembly as follows: the financial accounts for the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA), 1/ the United Nations Institute for Training and Research (UNITAR), 2/ and the voluntary funds administered by the United Nations High Commissioner for Refugees (UNHCR), 3/ for the year ended 31 December 1990. Additionally, the Committee discussed the Board's interim reports on the International Trade Centre, (ITC), 4/ the United Nations Development Programme, (UNDP) 5/ and the United Nations Population Fund (UNFPA), 6/ for the first year of the biennium 1990-1991. The Advisory Committee's observations and comments on the report of the Board of Auditors on the accounts of the United Nations Joint Staff Pension Fund 7/ for the year ended 31 December 1990 will be submitted separately to the General Assembly at its forth-sixth session in a report that will also include the Committee's recommendations on the report of the United Nations Joint Staff Pension Board.

2. The Advisory Committee also had before it a note by the Secretary-General (A/46/298), transmitting the summary of principal findings and conclusions for remedial action contained in the reports of the Board of Auditors, which was prepared by the Board in accordance with paragraph 25 of General Assembly resolution 45/235 of 21 December 1990. For its part, in making its comments and recommendations, the Advisory Committee relied on the main reports of the Board of Auditors.

3. The Committee also had reports by the Secretary-General, the Administrator of UNDP, and the United Nations High Commissioner for Refugees,

on the implementation of the recommendations of the Board of Auditors (A/46/299; DP/1991/48; and A/AC.96/773). Information on the implementation of the Board's previous recommendations concerning entities within the system which are audited biennially, is contained in document A/46/299. However, with regard to ITC, as noted in paragraph 1 above, the Board has also prepared an interim report. The Advisory Committee notes that several recommendations of the Board have been implemented by the Administrations concerned. The Advisory Committee trusts that in future audits the Board will follow up on those recommendations which have not yet been implemented.

4. The Advisory Committee recalls its request to the Board of Auditors that when providing information on the liquidity position of agencies and programmes, a standardized format should be used (A/45/570, para. 24). The Committee welcomes the new format introduced by the Board for this purpose in its current audit reports.

United Nations Relief and Works Agency for Palestine Refugees in the Near East

5. From paragraph 5 of the Board's report on UNRWA, the Advisory Committee notes with satisfaction that "the Administration complied with all the recommendations of the Board in its audit report for the year ended 31 December 1989". The Committee notes that the Board especially appreciated the measures taken to improve the organizational structures of the Area Staff Provident Fund. However, the Committee agrees with the Board that an evaluation of effectiveness of the measures would have to be the subject of future audits.

6. With regard to disclosure of termination benefits, mentioned in paragraph 67 of the Board's report, the Advisory Committee believes that this subject should be taken up in the context of ongoing discussions on the standardization of accounting principles. The Committee recalls that while calling for a special study to address such issues, it had commented to the General Assembly that "the subjects of arrears of assessments of Member States and of full disclosure of termination benefits as a contingent liability are closely related to the question of formulating generally accepted accounting principles in the United Nations system" (A/45/570 para. 10).

7. The Advisory Committee is greatly concerned with the Board's findings in paragraphs 78 to 81 of its report with regard to personnel management and agrees with the Board that "it must not be at the discretion of the Agency to exclude certain operations from external audit by referring to confidentiality". In this connection, the Advisory Committee draws attention to paragraph 3 of the annex to the Financial Regulations which states:

> The Board of Auditors and its staff shall have free access at all convenient times to all books, records and other documentation which are, in the opinion of the Board of Auditors, necessary for the performance of the audit. Information which is classified as confidential shall be made

available on application. The Board of Auditors and its staff shall respect the privileged and confidential nature of any information so classified which has been made available and shall not make use of it except in direct connection with the performance of the audit. The Board may draw the attention of the General Assembly to any denial of information classified as privileged which, in its opinion, was required for the purpose of the audit.

8. Specifically, with regard to the case cited by the Board, where complete information on separation payments awarded to a staff member and the reasons for the separation were denied to the Board, the Committee endorses the Board's view that "the complete facts need to be disclosed (to the Board) to enable the Board to comprehend and assess the Agency's decisions properly" (para. 81). The Advisory Committee has requested the Board of Auditors to obtain from UNRWA, full disclosure of all the facts of the case, including monetary payments, and report its assessment to the Committee.

9. On the basis of information provided, the Committee doubts whether the UNRWA Administration was justified in giving maximum termination indemnity and other payments totalling about $120,000 to the staff member in question especially after it had "lost confidence" in his capacity to function in his field office assignment and his refusal to accept another assignment which was offered to him.

United Nations Institute for Training and Research

10. The Committee agrees with the Board's observations in paragraphs 28 and 29 that the unpaid pledged contributions for 1990 and for future years and increased income from government contributions should be reflected in the financial statements on the basis of the new accounting policy on income recognition.

11. The financial status of the Institute as well as its future viability have been a cause of concern to the Committee as well as the General Assembly which, in resolution 45/219 of 21 December 1990 requested the Secretary-General to appoint an appropriately qualified high-level independent consultant, who would submit a report containing recommendations on:

(a) The continued relevance of the mandate of the Institute, taking into account the relevant resolutions of the General Assembly and other research and training activities of the United Nations system, a review and assessment of all aspects of the current activities of the Institute and their benefits to the United Nations and its Member States, inter alia, in the fields of the maintenance of peace and security and the promotion of economic and social development, and an assessment of whether those activities can be more effectively carried out by the Institute or by other bodies in the United Nations system;

(b) The overall staffing requirements for the Institute, including the number and level of such staff, in order to meet satisfactorily the needs of the United Nations and its Member States;

(c) The financial means for meeting those needs, based on the findings;

(d) The feasibility of utilizing the facilities of the Institute for the training of personnel for peace-keeping operations.

12. The Advisory Committee believes that a number of recommendations of the Board of Auditors might be affected by the findings and recommendations of the consultant. At this time, the Advisory Committee takes note of the adverse liquidity position of the UNITAR General Fund and the repeated recourse by UNITAR to the United Nations General Fund. The Advisory Committee notes that information on liquidity does not provide a complete picture with respect to UNITAR's debt to the United Nations. In this connection, the Committee recalls the comments it made in the context of its examination of the UNITAR budget proposals for 1991:

> "The Committee notes with particular concern that an advance of $955,323 from the United Nations is needed to 'balance the budget'. This denotes a steep rise in the advance needed from the United Nations each year, as well as a significant addition in the steadily mounting debt of UNITAR to the United Nations, which, together with the sum advanced for purchase of land, is expected to reach over $9.3 million in 1991."

13. The Committee also agrees with the Board's observation in paragraph 37 that if the high liquidity of the UNITAR Special Purpose Grants Fund continues, the UNITAR Administration should make short-term investments to earn income.

14. The Advisory Committee notes from paragraph 48 to 50 that there are inadequate guidelines on the control and use of the Reserve Account. It agrees with the Board's recommendation in paragraph 51 that the UNITAR Administration, in consultation with the Office of Programme Planning, Budget and Finance, should formulate conditions and procedures to be followed in the management and utilization of the Reserve Account.

15. The Advisory Committee has requested further information about the establishment of the Reserve Account, its control and operation and it is the intention of the Committee to revert to this question in the context of the next audit cycle.

16. The Committee notes that the practice of incurring expenditures prior to the receipt of an allotment advice is prevalent both at UNITAR headquarters and at its Geneva office (para. 38). In this regard, the Advisory Committee agrees with the Board's view that in the case of the transactions audited, although no actual losses were incurred by UNITAR, existing rules and regulations on budgetary controls were being violated (para. 42). The Advisory Committee recommends that UNITAR and UNDP should review the matter,

taking into account the Board's recommendations contained in paragraphs 43 to 45.

United Nations High Commissioner for Refugees

17. The Advisory Committee notes that owing to the late submission of the administration's comments, it was not possible for the Board to evaluate the efficacy of measures envisaged or already taken to address the previous recommendations of the Board. During the Board's final audit, however, the recommendations that fell within the scope of its examination were reviewed and those requiring further action have been included in the present report. An evaluation of the effectiveness of measures taken will be conducted in the Board's next audit (para. 6).

18. Administrative and financial irregularities of varying magnitude by individuals are reported by the Board in paragraphs 51 to 56 of the report as well as in paragraphs 65 to 71. The Advisory Committee endorses the Board's recommendation that existing organizational arrangements and procedures for the management of cash resources in field offices should be strengthened and personal responsibility for losses re-emphasized (para. 7(b)).

19. Details of misappropriation of funds by the staff of an implementing agency are reported in paragraphs 57 to 64 and various instances of inefficient utilization of resources by an implementing partner are reported in paragraphs 93 to 100; circumstances regarding theft and disappearance of non-expendable property and looting of cash and non-expendable property are described in paragraphs 101 to 108. The Advisory Committee is very concerned with the Board's findings, particularly with regard to the role of the implementing partners, whether Governments or non-governmental organizations, and believes that the problems raised by the Board need urgent attention by the Executive Committee of UNHCR.

20. The Advisory Committee notes that the Board's review of project activities disclosed operational weaknesses in the areas of project reporting and delivery, storage of relief goods and the utilization of financial resources (para. 79). In this connection, the Advisory Committee believes that streamlining of reporting procedures would not only make the process more cost effective but would also make it easier for implementing partners to comply fully with them.

21. Paragraphs 87 to 92 describe the circumstances of alleged confiscation of relief goods valued at $294,401 by a host country. The Advisory Committee shares the Board of Auditors concern that "over one year after the relief items were allegedly confiscated (May 1990) headquarters still does not exactly know what has happened to the items". The Advisory Committee trusts that UNHCR will conduct an investigation to determine whether the goods were actually confiscated and if so, seek appropriate restitution, in addition to taking appropriate steps to plan adequately for future storage facilities.

International Trade Centre

22. The Board, in previous reports 8/ had repeatedly pointed out that some of the administrative practices at ITC deviated from United Nations administrative instructions. In its audit report for the year ending 31 December 1987, 9/ the Board had reported that ITC had agreed to review, in consultation with the United Nations, its administrative policies and practices and to complete the review by the end of the 1990-1991 biennium.

23. The Advisory Committee notes from paragraph 3 of the Board's report that the primary objective of the report is "to provide up-to-date information on administrative practices of ITC in order to expedite prompt action in this respect and to ensure that the review is completed on time".

24. The Advisory Committee recalls that in the context of its above-mentioned report to the forty-third session of the General Assembly, 9/ the Board had, in particular, commented on certain administrative practices concerning allotment procedures, and operating reserves. The Advisory Committee notes with concern from paragraphs 10 and 11 of the Board's report that these issues have not yet been satisfactorily resolved.

25. In addition, in paragraphs 12 and 13 of its report, the Board has discussed the question of ITC hiring project personnel without due respect for United Nations administrative instructions and also the use of project personnel in established offices to carry out substantive work programmes. Additional information provided to the Advisory Committee by the Board indicates that the procedures currently used by ITC in this respect are ad hoc and not cost-effective; remedial action is therefore urgently needed.

26. The Advisory Committee agrees with the Board's concerns as expressed in paragraphs 14 and 15 of its report and believes that there is no justification for ITC to disregard United Nations administrative instructions. The Committee intends to revert to the matter in the context of its examination of the results of the ITC review at its Spring 1992 session.

United Nations Development Programme

27. The Advisory Committee notes that the Board of Auditors findings in its interim report on UNDP focus primarily on three major management issues: agency accountability, administrative and management practices in the Office for Project Services, and development and management of the Economists for Africa Programme.

28. In paragraphs 22 to 34 the Board discusses the various shortcomings with regard to agency accountability. One of the aspects of the problem that has been a matter of concern to the Advisory Committee and the subject of qualified opinions of the Board since 1986, is the late submission of audited information by executing agencies on programme expenditure incurred by them. In this connection, the Advisory Committee trusts that the new procedure of

biennial auditing of UNDP accounts will address the situation. The Committee recalls that it had also expressed this view in its report A/45/570.

29. The Committee is concerned with the Board's findings in paragraph 31 of the report that apart from late submission of audited information by executing agencies, when the agencies did provide their audited financial statements later on, these statements "did not convey sufficient information on whether the UNDP funds had been spent with 'maximum efficiency and effectiveness' as required by the General Assembly resolution" (resolution 2688 (XXV) of 11 December 1970).

30. The Committee also fully endorses the Board's view that the concept of full accountability as outlined in resolution 2688 (XXV) can only be maintained if the executing agencies themselves are held accountable for the use of resources entrusted to them to the same extent that UNDP is. Several Governing Council decisions have reinforced this principle, and financial regulations and procedures including a standard basic executing agency agreement (SBEAA) are available for signature by the executing agencies. However, the Committee notes from paragraph 26 to 29 of the Board's report that only 16 out of 33 organizations listed as executing agencies have signed such an agreement, another 7 have through an exchange of letters acknowledged the terms of the SBEAA. With six of the agencies without an SBEAA, a prior agreement or exchange of memoranda with the Special Fund, the predecessor of UNDP, exists. The Advisory Committee agrees with the Board however, that these documents cannot be considered equivalent to the SBEAA. Four cases are without any written arrangement, one is covered by a 1989 exchange of letters, and with two others, agreements have been finalized and are awaiting signature.

31. It is a matter of great concern to the Advisory Committee to note that in two cases involving major specialized agencies which represent approximately 25 per cent of the expenditure by executing agencies, "negotiations have reached a stalemate without much hope of finalizing the documents shortly". The Committee notes the Board's opinion that "agencies showing no willingness to cooperate by entering into an SBEAA with UNDP fail to comply with the requirements of General Assembly resolution 2688 (XXV), which should disqualify them as executing agencies for UNDP activities". In view of the fact that the Administrator of UNDP bears primary responsibility for the funds received by the Programme, it is imperative that binding agreements be signed with the executing agencies.

32. Several flaws with regard to the management capacity of the Office for Project Services have been revealed by the Board. For example, project budget management is dicussed in paragraphs 36 to 39 of the report. In this regard, the Board states: "UNDP financial rules 110.1 and 110.2 require executing agencies such as the Office of Project Services to ensure that project expenditures do not exceed allocations, in any given year, by more than $20,000 or 4 per cent of the project budget for that year, whichever is higher." In 31 of the 51 cases mentioned, these rules were infringed.

33. With regard to financial completion of projects, the Committee notes from the the Board's findings, that there are also various irregularities and flaws (paras. 42-47). The Board states that "UNDP financial rule 110.5, which calls for financial completion of a project within 12 months after it has been operationally completed, has been infringed in at least 91 cases". Costly procedures with low return rates have been highlighted by the Board with regard to technical devices meant for improved project management (paras. 48 to 55).

34. The workload of project management officers and the role of the Project Acceptance Committee is considered in paragraphs 56 to 62. In the Board's opinion, with which the Advisory Committee wholly agrees, "uncompromising efforts will be needed to control tightly the number of new projects in view of the limited capacities". The Committee also agrees that this calls for a reliable mechanism for identifying the projects best suited for execution by OPS together with increased administrative efficiency by streamlining of procedures, optimizing the distribution of workload and fully utilizing information systems also for timely reporting.

35. In paragraphs 63 to 68 the Board discusses the question of procurement services on behalf of governments. The Office for Project Services provides management services such as the procurement of goods for the use of recipient Governments funded by donor Governments. The Board's findings reveal that in certain instances the Office had no formal contracts with donors to protect itself against manipulation of funds. Only "preliminary understandings" and "exchange of notes" between donor and recipient and "management services agreements" between recipient and UNDP existed. Moreover, the Office even extended itself by placing purchase orders of almost $3 million without sufficient funds available in UNDP accounts.

36. The Advisory Committee agrees with the Board's opinion that preliminary understandings do not provide sound legal basis for activities involving $40 million a year. Reliable contractual links should be established with both the donor of funds and the recipient of the services rendered by OPS. Notwithstanding the Administration's comment that no loss to UNDP had ever occurred under existing arrangements, the Committee believes that the UNDP should give urgent attention to the Board's recommendations and provide and report on implementation in the course of the next audit cycle.

37. The Advisory Committee is concerned that the Board of Auditors' report has also revealed serious flaws in the Economists for Africa Programme, reported on in paragraphs 82 to 114. In view of the shortcomings, the Board indicates that it "cannot see a sound basis for a valid assessment of the Economist Programme that would have justified broadening its scope to the current size with the consequent budgetary impact". The Committee believes that UNDP should give serious attention to the auditors' recommendations, especially in considering any future expansion of this programme.

Audit costs

38. In accordance with paragraph 9 of General Assembly resolution 45/235, the Advisory Committee has received information from the Secretary-General regarding audit costs for the Board of Auditors with regard to both regular budget and extrabudgetary resources. The Advisory Committee concurs with the Secretary-General's proposals in this connection, and will use the information provided in the context of its examination of audit assignments. The Committee recommends that in preparing the assignments programme, the Board give due attention to the cost-effective use of resources available under the regular budget as well as extrabudgetary resources.

Notes

1/ Official Records of the General Assembly, Forty-sixth Session, Supplement No. 5C (A/46/5/Add.3).

2/ Ibid., Supplement No. 5D (A/46/5/Add.4).

3/ Ibid., Supplement No. 5E (A/46/5/Add.5).

4/ Ibid., Supplement No. 5 (A/46/5).

5/ Ibid., Supplement No. 5A (A/46/5/Add.1).

6/ Ibid., Supplement No. 5G (A/46/5/Add.7).

7/ Ibid., Supplement No. 9 (A/46/9).

8/ Ibid., Forty-third Session, Supplement No. 5 (A/43/5), vol. II and ibid., Forty-fifth Session, Supplement No. 5 (A/45/5) vol. II.

9/ Ibid., Forty-third Session, Supplement No. 5 (A/43/5), vol. II.